

FY2015-16

03 Blaine County 0034 Zurich Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
Business Manager/Clerk:	Deanna Gilmore	Phone #: (406) 357-4164				
(Signature)		(Date)				
Chair, Board of Trustees:	LG "Gay" Miller					
(Signature)		(Date)				
County Superintendant	Kelly Mills					
(Signature)		(Date)				

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Submit ID: 0034-96931420

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
841	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	4120	84.358A
842	Title I, Part A, Improving Basic Programs	FEDERAL	4200	84.010A
843	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4300	84.367
844	Title I - Schoolwide	FEDERAL	4400	Federal



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	Datance Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,176.97	19,114.12		5,868.82	
02	Taxes Receivable - Real and Personal (120-149)	1,116.84	188.72			
03	Taxes Receivable - Protested (150-159)	2,368.41	25.43			
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)	3,794.00				
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS	32,456.22	19,328.27		5,868.82	
DEF	TERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEF	TERRED INFLOWS					
36	Deferred Inflows (680)	3,485.25	214.15			
FUN	D BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
47	TIF Fund Balance For Budget					
48	Fund Balance for Budget	28,970.97	19,114.12		5,868.82	
52	TOTAL FUND BALANCE/EQUITY	28,970.97	19,114.12		5,868.82	
53	TOTAL LIABILITIES AND FUND BALANCE	32,456.22	19,328.27		5,868.82	



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		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
				Programs Fund	runa
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	SETS AND OTHER DEBITS	, ,			
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,268.47	19,581.00	
02	Taxes Receivable - Real and Personal (120-149)		17,200.47	17,561.00	
03	Taxes Receivable - Protested (150-159)				
03	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,268.47	19,581.00	
DEI	FERRED OUTFLOWS		,	,	
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		17,268.47	19,581.00	
52	TOTAL FUND BALANCE/EQUITY		17,268.47	19,581.00	
53	TOTAL LIABILITIES AND FUND BALANCE		17,268.47	19,581.00	



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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		runu	runu		Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS		`		
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,695.44	
02	Taxes Receivable - Real and Personal (120-149)			1,053.11	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,695.44	
DEI	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			4,695.44	
52	TOTAL FUND BALANCE/EQUITY			4,695.44	
53	TOTAL LIABILITIES AND FUND BALANCE			4,695.44	



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Metal Mines Tax Reserve Fund Impact Aid Fund Litigation Reserve Fund Impact Fund Impact Fund Litigation Reserve Fund Impact Fund Impact Fund Litigation Reserve Fund Impact Fund Litigation Reserve Fund Reserve Fund Litigation Litigation Reserve Fund Litigation Litigation Reserve Fund Litigation Litigation Litigation Reserve Fund Litigation Litigation		Datanee Sheet					
ASSETS AND OTHER DEBITS 01					Impact Aid Fund		
ASSETS AND OTHER DEBITS 01							
Cash & Investments (101-119) Less Warrants Payable (620)		ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)	
04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) 11ABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS DEFERRED INFLOWS DEFERRED INFLOWS DEFERRED INFLOWS BALANCE/EQUITY 38 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	ASS	ETS AND OTHER DEBITS					
Due From Other Governments (180)	01	Cash & Investments (101-119) Less Warrants Payable (620)					
06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES Street of the Funds (601-606) 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Liabilities (621-679) 27 Other Liabilities (601-699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	04	Receivables from Other Funds (160-179)					
07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	05	Due From Other Governments (180)					
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	06	Other Current Assets (190-210)					
09 Deposits (250)	07	Inventories (220 & 230)					
20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	08	Prepaid Expenses (240)					
DEFERRED OUTFLOWS	09	Deposits (250)					
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS					
LIABILITIES	DEF	TERRED OUTFLOWS					
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)					
Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES DEFERRED INFLOWS Deferred Inflows (680) FUND BALANCE/EQUITY Reserve for Inventories (951) Reserve for Encumbrances (953) Reserve for Budget TOTAL FUND BALANCE/EQUITY	LIA	BILITIES					
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)					
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)					
35 TOTAL LIABILITIES	25	Other Current Liabilities (621-679)					
DEFERRED INFLOWS	27	Other Liabilities (690 - 699)					
36 Deferred Inflows (680)	35	TOTAL LIABILITIES					
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	DEF	TERRED INFLOWS					
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)					
38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	FUN	ID BALANCE/EQUITY					
48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	37	Reserve for Inventories (951)					
52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)					
	48	Fund Balance for Budget					
53 TOTAL LIARILITIES AND FUND RALANCE	52	TOTAL FUND BALANCE/EQUITY					
TO THE DESCRIPTION OF UND PREMICE	53	TOTAL LIABILITIES AND FUND BALANCE					



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		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
				Endowment Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,820.50	112,612.54		
02	Taxes Receivable - Real and Personal (120-149)	-,-	,,		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,820.50	112,612.54		
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,820.50	112,612.54		
52	TOTAL FUND BALANCE/EQUITY	3,820.50	112,612.54		
53	TOTAL LIABILITIES AND FUND BALANCE	3,820.50	112,612.54		



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		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
			T unu	Enterprise runa	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		nance sheet			
		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS	. ,	, ,	. ,	` /
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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_						
		Agency - A	Agency - B	Agency - C	Agency - D	
	ACCETE LIADILITIES AND EUND DALANCE	(90)	(91)	(92)	(93)	
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
20	TOTAL ASSETS AND OTHER DEBITS					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
24	Warrants Payable (620)					
25	Other Current Liabilities (621-679)					
35	TOTAL LIABILITIES					
FUN	ND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY					
53	TOTAL LIABILITIES AND FUND BALANCE					



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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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Submit ID: 0034-96931420

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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curren	<mark>it Revenues, Oth</mark>	<mark>er Financ</mark> i	ing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue			2015 Value	2016 Value
	1111 District	Levy - Re	al Property	68,214.95	79,676.96
	1112 District	Levy - Per	rsonal Property	2,277.69	4,085.80
	1113 District	Levy - He	avy Motor Vehicles	0.00	32.00
	1114 District	Levy - Per	rs Prop/Mobile Homes	81.38	112.4
	1130 Tax Tit	le and Prop	perty Sales	7.44	8.8
	1190 Penaltie	es and Inter	rest on Taxes	290.81	378.3
	1510 Interest	Earnings		131.47	147.9
	1900 Other R	evenue fro	om Local Sources	0.00	924.8
	3110 Direct S	State Aid		78,587.52	74,921.5
	3111 Quality	Educator		12,228.84	9,357.6
	3112 At Risk	Student		2,938.33	2,790.7
	3113 Indian I	Education 1	For All	530.40	459.3
	3114 Americ	an Indian A	Achievement Gap	1,000.00	820.0
	3115 State Sp	pec Ed Allo	owable Cost Pymt to Districts	3,197.25	2,872.8
	3116 Data Fo	or Achievei	390.00	440.0	
	3118 Natural	Resource	Development	560.03	841.1
	3444 State So	chool Block	k Grant	20,471.91	20,471.9
	3446 SB96 B	lock Grant	Reimbursement	1,568.80	0.0
	3460 Montan	a Oil and O	Gas Tax	17,000.00	14,797.9
Cotal C	Current Revenue	s, Other F	inancing Sources and Residual Equity Transfers In:	209,476.82	213,140.2
Curren	nt Expenditures,	Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 0
RC	Program F	unction	Object	2015 Value	2016 Value
	1XX Regular	Education	n Programs - Elementary/Secondary		
	1	XXX Inst	truction		
			1XX Personal Services - Salaries	101,291.24	121,118.7
			2XX Personal Services - Employee Benefits	1,645.83	328.8
			3XX Purchased Professional and Technical Services	0.00	295.0
			5XX Other Purchased Services	0.00	1,836.0
			6XX Supplies and Materials	8,422.76	6,822.3
			8XX Other Expenditures	1,204.75	0.0
	2	3XX Sup	port Services - General Administration		
			5XX Other Purchased Services	1,358.80	1,459.9
			6XX Supplies and Materials	0.00	254.2
			8XX Other Expenditures	748.40	353.0
	2	5XX Sup	port Services - Business		
			1XX Personal Services - Salaries	13,791.00	18,211.9
			2XX Personal Services - Employee Benefits	2,077.45	65.9
Moi	ntana Automated I	Education F	Financial and Information Reporting System		



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Curre	PRC Program Function Object 2015 Value 2016 3XX Purchased Professional and Technical Services 0.00 4XX Purchased Property Services 0.00 5XX Other Purchased Services 0.00 6XX Supplies and Materials 1,770.40 26XX Operation and Maintenance of Plant Services 1XX Personal Services - Salaries 14,399.34 2XX Personal Services - Employee Benefits 1,749.80 3XX Purchased Professional and Technical Services 0.00 4XX Purchased Property Services 21,530.10 5XX Other Purchased Services 2,540.20 6XX Supplies and Materials 7,452.49 8XX Other Expenditures 0.00 1XXX Instruction 1XX Personal Services - Salaries 9,155.22 2XX Personal Services - Employee Benefits 0.00 62XX Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 1X		Fund Code 01		
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	0.00	7,500.00
			4XX Purchased Property Services	0.00	90.00
			5XX Other Purchased Services	0.00	1,334.14
			6XX Supplies and Materials	1,770.40	970.60
		26XX Ope	eration and Maintenance of Plant Services		
			1XX Personal Services - Salaries	14,399.34	16,910.36
			2XX Personal Services - Employee Benefits	1,749.80	679.89
			3XX Purchased Professional and Technical Services	0.00	72.00
			4XX Purchased Property Services	21,530.10	31,401.21
			5XX Other Purchased Services	2,540.20	2,758.50
			6XX Supplies and Materials	7,452.49	2,709.22
			8XX Other Expenditures	0.00	130.00
	280 Specia	al Education -	- Local and State		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	9,155.22	9,804.88
			2XX Personal Services - Employee Benefits	0.00	24.36
			6XX Supplies and Materials	0.00	487.89
		62XX Res	ources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	316.01
	316 Data	For Achieven	nent		
		1XXX Ins	truction		
			3XX Purchased Professional and Technical Services	390.00	440.00
	910 Food	Services			
		31XX Foo	d Services		
			1XX Personal Services - Salaries	9,671.60	9,725.20
			2XX Personal Services - Employee Benefits	1,016.71	283.73
			6XX Supplies and Materials	5,000.00	0.00
Total (Current Expe	enditures, Oth	ner Financing Uses and Residual Equity Transfers Out:	205,216.09	236,384.21



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		Schedule Of Ch	<mark>anges Worksho</mark>	eet		Fund C	code 01		
Beginning Fund Balance						52,214.92	(1)		
Total Current Revenues, Oth	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In								
Total Current Expenditures,	236,384.21	(3)							
Increase/Decrease of Reserve	e for Inventories	3							
This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increase/Decrease of Reserve	e for Encumbra	nces							
This Year	0.00	Less Last Year	0.00	(4b)	0.00				
						0.00	(4)		
Ending Fund Balance (1 + 2	- 3 + 4)					28,970.97	(5)		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

urrent	t Revenues, Other Financin	g Sourc	es and Residual Equity Tra	ansfers In:			Fund C	Code 10
RC	Revenue					2015 Value	2016 Va	alue
	1111 District Levy - Real	Propert	y			13,926.72	12	,793.89
	1112 District Levy - Pers	onal Pro	perty			366.33		717.73
	1113 District Levy - Hear	vy Moto	Vehicles			0.00		5.16
	1114 District Levy - Pers	Prop/M	obile Homes			5.35		20.9
	1130 Tax Title and Prope	rty Sales				0.00		0.43
	1190 Penalties and Intere	18.19		56.52				
	1510 Interest Earnings	64.37		62.90				
	2220 County On-Schedul	Revenue 1111 District Levy - Real Property 1112 District Levy - Personal Property 1113 District Levy - Heavy Motor Vehicles 1114 District Levy - Pers Prop/Mobile Homes 1130 Tax Title and Property Sales 1190 Penalties and Interest on Taxes 1510 Interest Earnings 2220 County On-Schedule Trans Reimb 3210 State On-Schedule Trans Reimb 3344 State School Block Grant 3460 Montana Oil and Gas Tax rent Revenues, Other Financing Sources and Residual Equity Transfers In: **Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Trogram Function Object** **EXX Regular Education Programs - Elementary/Secondary 27XX Student Transportation Services 5XX Other Purchased Services **rent Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Schedule Of Changes Worksheet** **Great Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Decrease of Reserve for Inventories** **Sear** **O.00 Less Last Year** **O.00 (4a) **Decrease of Reserve for Encumbrances**						151.97
	3210 State On-Schedule		8,618.40	10	,151.98			
	1111 District Levy - Real Property 1112 District Levy - Personal Property 1113 District Levy - Heavy Motor Vehicles 1114 District Levy - Pers Prop/Mobile Homes 1130 Tax Title and Property Sales 1190 Penalties and Interest on Taxes 1510 Interest Earnings 2220 County On-Schedule Trans Reimb 3210 State On-Schedule Trans Reimb 3444 State School Block Grant 3460 Montana Oil and Gas Tax Trent Revenues, Other Financing Sources and Residual Equity Transfers In: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object IXX Regular Education Programs - Elementary/Secondary 27XX Student Transportation Services 5XX Other Purchased Services Trent Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet g Fund Balance Trent Revenues, Other Financing Uses and Residual Equity Transfers Out: Decrease of Reserve for Inventories is Year 0.00 Less Last Year 0.00 (4a) Decrease of Reserve for Encumbrances					648.61		648.61
	3460 Montana Oil and Ga	as Tax		9,000.00	9	,000.00		
tal C	urrent Revenues, Other Fi	nancing	Sources and Residual Equi		41,266.37	43	,610.10	
rrent	t Expenditures, Other Fina	ncing U			Fund (Code 1		
RC	Program Function	Ohiect				2015 Value	2016 Va	lue
	9	•	ns - Elementary/Secondary			2010 (unuc	2010 (4	ıuc
			=			44,666.50	49	,388.89
tal C	urrent Expenditures, Other	r Financ	ing Uses and Residual Equ	ity Transfers Out	:	44,666.50	49	,388.89
			reet		Fund (Code 10		
eginn	ing Fund Balance						24,892.91	(1)
otal C	Current Revenues, Other Fina	ncing So	ources and Residual Equity T	ransfers In			43,610.10	(2)
otal C	Current Expenditures, Other F	Financin	g Uses and Residual Equity	Transfers Out			49,388.89	(3)
ncreas	e/Decrease of Reserve for In	ventorie	3					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
ncreas	e/Decrease of Reserve for En	ncumbra	nces					
Т	his Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Indina	Fund Balance (1 + 2 - 3 + 4))					19,114.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	t Revenues, Other Financ	O Interest Earnings O National School Lunch Program O State Food Services Match O Federal Child Nutrition Revenues, Other Financing Sources and Residual Equity Transfers In: Inditures, Other Financing Uses and Residual Equity Transfers Out: Transfers Out:						Fund C	code 12
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Interest Earnings						6.11		14.51
	1611 National School I	Lunch Prog	gram				2,052.45	3	,214.90
	3220 State Food Service	es Match					0.00		41.27
	4550 Federal Child Nu	trition					5,509.73	5	,409.72
Total C	Current Revenues, Other I	Financing	;	7,568.29	8.	,680.40			
Curren	t Expenditures, Other Fir	nancing U	ses and Residual Equity Ti	ransfers Out:				Fund (Code 12
PRC	910 Food Services	Ū					2015 Value	2016 Val	lue
	31XX F00			a abmical Camrica			0.00		334.50
								0.00	
							625.67 3,833.72	8	0.00 3,219.18
Total C	Current Expenditures, Oth			iity Transfers C	ut:		4,459.39		,553.68
			Schedule Of Ch	<mark>anges Work</mark>	sheet			Fund (Code 12
Beginn	ning Fund Balance							5,742.10	(1)
Total C	Current Revenues, Other Fi	nancing So	ources and Residual Equity 7	Γransfers In				8,680.40	(2)
Total C	Current Expenditures, Othe	r Financin	g Uses and Residual Equity	Transfers Out				8,553.68	(3)
Increas	se/Decrease of Reserve for	Inventorie	s						
7	Γhis Year	0.00	Less Last Year	0.00	(4a	n)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
7	Γhis Year	0.00	Less Last Year	0.00	(41	p)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						5,868.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, C	venue 10 Interest Earnings 40 County Retirement Distribution at Revenues, Other Financing Sources and Residual Equity Transfers In: enditures, Other Financing Uses and Residual Equity Transfers Out: gram Function Object K Regular Education Programs - Elementary/Secondary 1XXX Instruction 2XX Personal Services - Employee Benefits 25XX Support Services - Business 2XX Personal Services - Employee Benefits 26XX Operation and Maintenance of Plant Services 2XX Personal Services - Employee Benefits Special Education - Local and State 62XX Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 2XX Personal Services - Employee Benefits 4 Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet und Balance					Fund Code 1		
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inter	est Earnings					63.99		60.26
	2240 Cou	nty Retiremen	t Distribut	ion			20,696.31	20	,982.13
Total C	Current Reven	Revenue 1510 Interest Earnings 2240 County Retirement Distribution rent Revenues, Other Financing Sources and Residual Equity Transfers In: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 2XX Personal Services - Employee Benefits 25XX Support Services - Business 2XX Personal Services - Employee Benefits 26XX Operation and Maintenance of Plant Services 2XX Personal Services - Employee Benefits 80 Special Education - Local and State 62XX Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 2XX Personal Services - Employee Benefits rent Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet g Fund Balance rent Revenues, Other Financing Sources and Residual Equity Transfers In rent Expenditures, Other Financing Uses and Residual Equity Transfers Out Decrease of Reserve for Inventories 8 Year 0.00 Less Last Year 0.00 (4a)					20,760.30	21	,042.39
<mark>Curren</mark>	t Expenditur	2240 County Retirement Distribution Trent Revenues, Other Financing Sources and Residual Equity Transfers In: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object LXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 2XX Personal Services - Employee Benefits 25XX Support Services - Business 2XX Personal Services - Employee Benefits 26XX Operation and Maintenance of Plant Services 2XX Personal Services - Employee Benefits 26XX Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 2XX Personal Services - Employee Benefits 7010 Food Services 2XX Personal Services - Employee Benefits Trent Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet g Fund Balance Trent Revenues, Other Financing Sources and Residual Equity Transfers In Trent Expenditures, Other Financing Uses and Residual Equity Transfers Out Decrease of Reserve for Inventories 18 Year 0.00 Less Last Year 0.00 (4a)				Fund Code 14			
PRC	Program	Function	Object				2015 Value	2016 Va	lue
	1XX Regul	lar Education	ı Progran	s - Elementary/Secondary	y				
		1XXX Inst	truction						
			2XX Po	ersonal Services - Employee	e Benefits		18,448.22	21	,673.35
		25XX Sup	_						
		•					1,091.53	1	,435.65
		26XX Ope					1 120 01	4	21401
	280 Specie	l Education			e Benefits		1,138.81	1	,314.81
	200 Specia								
		UZAA KES	660.00		0.00				
	910 Food S	Services)20 Re	sources fransierred to our	or Benedit Bistiret	or cooperatives	000.00		0.00
			d Services	<u> </u>					
			2XX Pe	ersonal Services - Employe	e Benefits		757.56		757.98
Total C	Current Exper	nditures, Oth		ut:	22,096.12	25	,181.79		
	Revenue 1510 Interest Earnings 2240 County Retirement Distribution Current Revenues, Other Financing Sources and Residual Equity Transfers In: Int Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 2XX Personal Services - Employee Benefits 25XX Support Services - Business 2XX Personal Services - Employee Benefits 26XX Operation and Maintenance of Plant Services 2XX Personal Services - Employee Benefits 280 Special Education - Local and State 62XX Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 920 Resources - Employee Benefits Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet Inning Fund Balance Current Revenues, Other Financing Sources and Residual Equity Transfers In Current Expenditures, Other Financing Uses and Residual Equity Transfers Out ase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) ase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b)				sheet		Fund (Code 14	
Begini	2240 County Retirement Distribution Current Revenues, Other Financing Sources and Residual Equity Transfers In: Int Expenditures, Other Financing Uses and Residual Equity Transfers Out: Program Function Object 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 2XX Personal Services - Employee Benefits 25XX Support Services - Business 2XX Personal Services - Employee Benefits 26XX Operation and Maintenance of Plant Services 2XX Personal Services - Employee Benefits 280 Special Education - Local and State 62XX Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 910 Food Services 31XX Food Services 2XX Personal Services - Employee Benefits Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet nning Fund Balance Current Revenues, Other Financing Sources and Residual Equity Transfers Out ase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) ase/Decrease of Reserve for Encumbrances			21,407.87	(1)				
Total (Current Reven	ues, Other Fir	nancing So	ources and Residual Equity	Transfers In			21,042.39	(2)
Total (Current Expen	ditures, Other	Financing			25,181.79	(3)		
Increa	se/Decrease of	f Reserve for l	Inventorie	S					
-	Γhis Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of	Reserve for l	Encumbra	nces					
-	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	62XX Resources Transferred to Other School Districts or Cooperatives 920 Resources Transferred to Other School Districts or Cooperatives 9 Food Services 31XX Food Services 2XX Personal Services - Employee Benefits Int Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet Fund Balance Int Revenues, Other Financing Sources and Residual Equity Transfers In Int Expenditures, Other Financing Uses and Residual Equity Transfers Out Crease of Reserve for Inventories Fear 0.00 Less Last Year 0.00 (4a) Crease of Reserve for Encumbrances Fear 0.00 Less Last Year 0.00 (4b)						17,268.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue	2016 Value	
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	32,704.72	
842 Title I, Part A, Improving Basic Programs		
4200 Title I, Part A, Improving Basic Programs	19,804.00	
843 Title II, Part A, Teacher/Principal Train/Recruit		
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	155.00	
844 Title I - Schoolwide		
4940 Schoolwide Program	24,377.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,040.72	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program Function Object	2015 Value	2016 Value
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services		4,025.25
6XX Supplies and Materials		8,907.52
841 Subtotal		12,932.77
844 Title I - Schoolwide		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries		26,872.10
2XX Personal Services - Employee Benefits		4,706.88
3XX Purchased Professional and Technical Services		2,199.12
5XX Other Purchased Services		1,787.97
6XX Supplies and Materials		17,904.22
844 Subtotal		53,470.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		66,403.06



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	al Current Revenues, Other Financing Sources and Residual Equity Transfers In al Current Expenditures, Other Financing Uses and Residual Equity Transfers Out rease/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) rease/Decrease of Reserve for Encumbrances					Fund (
Beginning Fund Balance						8,943.34	(1)	
Total Current Revenues, Othe	er Financing So	ources and Residual Equity	y Transfers In		7	7,040.72	(2)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00 Increase/Decrease of Reserve for Encumbrances								
Beginning Fund Balance Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 77,040.72 (2) Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00 Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	for Encumbrai	nces						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
This Year 0.00 Less Last Year 0.00 (4b) 0.00 Ending Fund Balance (1 + 2 - 3 + 4)								

Project Reporter Summaries										
Project Reporter	Revenues	Expenditures	Difference							
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	32,704.72	12,932.77	19,771.95							
842 Title I, Part A, Improving Basic Programs	19,804.00	0.00	19,804.00							
843 Title II, Part A, Teacher/Principal Train/Recruit	155.00	0.00	155.00							
844 Title I - Schoolwide	24,377.00	53,470.29	-29,093.29							
Total	77,040.72	66,403.06	10,637.66							



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Currer	t Revenues, (Other Financi	ls nes, Other Financing Sources and Residual Equity Transfers In: s, Other Financing Uses and Residual Equity Transfers Out: Function Object						Fund C	ode 20
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	rest Earnings						13.02		13.34
	1910 Ren	tals						1,875.00	2,	,199.00
Total (Current Reve	Revenue 1510 Interest Earnings 1910 Rentals rent Revenues, Other Financing Sources and Residual Equity Transfers In: Expenditures, Other Financing Uses and Residual Equity Transfers Out: rogram Function Object XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 6XX Supplies and Materials rent Expenditures, Other Financing Uses and Residual Equity Transfers Out: Schedule Of Changes Worksheet g Fund Balance rent Revenues, Other Financing Sources and Residual Equity Transfers In rent Expenditures, Other Financing Uses and Residual Equity Transfers Out Decrease of Reserve for Inventories						1,888.02	2,	,212.34
Currer	<mark>ıt Expenditur</mark>	es, Other Fin	ancing U	ses and Residual Equity Tr	ransfers Out	:			Fund C	C <mark>ode 2</mark> 0
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regu	lar Education	n Progran	ns - Elementary/Secondary	7					
		1XXX Inst	truction							
			1XX P	ersonal Services - Salaries				1,253.76		0.00
		26XX Ope	ration an	d Maintenance of Plant Se	rvices					
			4XX P	urchased Property Services				4,400.30		316.16
			6XX S	upplies and Materials				1,153.54		927.99
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	iity Transfer	s Out	:	6,807.60	1	,244.15
				Schedule Of Ch	anges Wo	rksl	neet		Fund C	Code 20
Begin	ning Fund Bal	ance							3,727.25	(1)
Total	Current Reven	nues, Other Fir	nancing So			2,212.34	(2)			
Total	Current Expen	nditures, Other	Financing			1,244.15	(3)			
Increa	se/Decrease o	f Reserve for l	Inventorie	S						
,	This Year		0.00	Less Last Year	0.	00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for l	Encumbra	nces						
,	This Year		0.00	Less Last Year	0.	00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)				4,695.44	(5)		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

<mark>Curren</mark>	t Revenues, Other Finar	ncing Sourc	es and Residual Equity T	ransfers In:			Fund C	Code 28
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earning	S				14.56		13.15
	3281 State Technolog	y Aid				189.24		171.42
Total C	Current Revenues, Other	Financing	Sources and Residual Eq	uity Transfers I	n:	203.80		184.57
Curren	t Expenditures, Other F	inancing U	ses and Residual Equity T	Transfers Out:			Fund (Code 28
PRC	9	on Progran	ns - Elementary/Secondar ices - Business	ту		2015 Value	2016 Va	lue
			ther Purchased Services			97.50		0.00
		6XX S	applies and Materials			0.00	1	,433.49
Total C	Current Expenditures, O	ther Financ	ing Uses and Residual Eq	quity Transfers	Out:	97.50	1	,433.49
			Schedule Of Cl	hanges Wor	ksheet		Fund (Code 28
Beginn	ning Fund Balance						5,069.42	(1)
Total (Current Revenues, Other I	Financing So	ources and Residual Equity	Transfers In			184.57	(2)
Total (Current Expenditures, Oth	er Financing	g Uses and Residual Equity	Transfers Out			1,433.49	(3)
Increas	se/Decrease of Reserve fo	r Inventorie	S					
٦	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve fo	r Encumbra	nces					
7	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3	+ 4)					3,820.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	nt Revenues, (Other Financi	ing Sourc	es and Residual Equity	<mark>Transfers In:</mark>				Fund C	Code 29
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inte	rest Earnings						241.41		302.89
		ntana Oil and (Gas Tax					28,191.66	7	,584.68
Total (Current Reve	nues, Other F	inancing	Sources and Residual Ed	quity Transfe	ers In:		28,433.07	7	,887.57
Curren	<mark>ıt Expenditur</mark>	<mark>es, Other Fin</mark>	ancing Us	ses and Residual Equity	Transfers O	ıt:			Fund (Code 29
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	1XX Regu	lar Education	n Progran	ns - Elementary/Seconda	ary					
		1XXX Inst	truction							
			4XX P	archased Property Service	es			360.00		0.00
		26XX Ope		d Maintenance of Plant						
				archased Property Service				0.00		,696.00
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual E	Equity Transf	ers Ou	t:	360.00	3	,696.00
				Schedule Of C	<mark>Changes W</mark>	orks	heet		Fund (Code 29
Begin	ning Fund Bal	ance							108,420.97	(1)
Total	Current Rever	nues, Other Fir	nancing So	ources and Residual Equity	y Transfers In	ı			7,887.57	(2)
Total (Current Exper	nditures, Other	Financing	g Uses and Residual Equit	ty Transfers O	ut			3,696.00	(3)
Increa	se/Decrease o	f Reserve for l	Inventorie	S						
,	This Year		0.00	Less Last Year	1	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for l	Encumbra	nces						
,	This Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)						112,612.54	(5)



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Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	90,878.00	114,095.66
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	3,078.66	10,422.56
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	644.16	210.85
XX	XXX	26XX	41X	Energy Utility Services	12,615.95	11,922.98
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	2,872.80
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	2,872.80
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	957.60
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	4,136.83
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	10,633.14
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	9,804.88	0.00	0.00	0.00	0.00
280	1XXX	2XX	24.36	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	487.89	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	316.01	0.00	0.00	0.00	0.00
Totals			10,633.14	0.00	0.00	0.00	0.00

10,633.14

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	13,500.00	0.00	0.00	0.00	13,500.00
Buildings	289,156.62	0.00	0.00	0.00	289,156.62
Machinery and Equipment	548.82	0.00	0.00	0.00	548.82
Totals at Historical Cost	303,205.44	0.00	0.00	0.00	303,205.44
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	303,205.44	0.00	0.00	0.00	303,205.44

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

^{***} Has comments.



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Schedule of Changes in Long-Term Liabilities								
	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018	
Governmental Activities *								
Compensated Absences	6,953.76	0.00	0.00	0.00	6,953.76	0.00	0.00	
Total Governmental Activity								
Non-bond Long-Term Liabilities	6.953.76	0.00	0.00	0.00	6.953.76	0.00	0.00	

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - TRS	129,258.00	11,231.00	0.00	140,489.00